

0840 State Controller

The State Controller is the Chief Fiscal Officer of California, the eighth largest economy in the world. Principally responsible for transparency and accountability of the state's financial resources, the Controller ensures the appropriate disbursement and tracking of taxpayer dollars. The Controller serves on dozens of state boards, commissions, and committees with duties ranging from administrative oversight of the nation's two largest public pension funds, to protection of state lands and coastlines, to modernization and financing of major infrastructure. The Controller also offers fiscal guidance to local government and has independent auditing authority over government agencies that spend state funds. The Controller's primary objectives are to:

- Account for and control disbursement of all state funds, issuing warrants in payment of the state's bills including lottery prizes.
- Determine legality and accuracy of financial claims against the state.
- Audit state and local government programs.
- Safeguard many types of assets until claimed by the rightful owners, in accordance with the Unclaimed Property Law.
- Inform the public of the state's financial condition.
- Inform the public of financial transactions of city, county, and other local governments.
- Administer the Uniform State Payroll System.
- Audit and process all personnel and payroll transactions for state civil service, state exempt employees, state university employees, and college system employees.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
0500100 Accounting and Reporting	280.4	252.0	264.7	\$39,392	\$43,693	\$44,905
0500200 Audits	312.5	297.9	302.2	44,955	44,078	48,674
0500300 Personnel/Payroll Services	220.6	209.0	216.5	50,140	51,417	42,352
0500400 Unclaimed Property	244.2	261.4	261.4	38,496	38,312	38,690
0500500 Disbursements	84.3	95.8	95.8	27,222	28,153	25,616
0505 Loan Repayments	-	-	-	-47	-52	-
9900100 Administration	282.2	282.7	299.8	49,817	53,269	52,947
9900200 Administration - Distributed	-	-	-	-49,373	-52,548	-52,670
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	1,424.2	1,398.8	1,440.4	\$200,602	\$206,322	\$200,514
FUNDING				2014-15*	2015-16*	2016-17*
0001 General Fund				\$60,155	\$53,630	\$48,872
0046 Public Transportation Account, State Transportation Fund				19	19	19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				4,774	4,861	4,832
0062 Highway Users Tax Account, Transportation Tax Fund				1,666	1,688	1,680
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				17	17	20
0330 Local Revenue Fund				789	802	796
0494 Other - Unallocated Special Funds				1,759	6,670	4,068
0797 Unallocated Bond Funds - Select				688	1,104	1,100
0877 DMV Local Agency Collection Fund				2	2	2
0890 Federal Trust Fund				1,025	1,256	1,263
0903 State Penalty Fund				1,531	1,556	1,547
0932 Trial Court Trust Fund				174	174	174
0969 Public Safety Account, Local Public Safety Fund				268	268	268
0970 Unclaimed Property Fund				39,552	40,721	41,202
0988 Other - Unallocated Non-Governmental Cost Funds				360	474	474
0995 Reimbursements				62,387	64,378	63,720
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund				254	2,283	2,288
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund				-	-	112
6036 2002 State School Facilities Fund				11	11	11
6044 2004 State School Facilities Fund				295	303	304
6057 2006 State School Facilities Fund				759	776	777
9740 Central Service Cost Recovery Fund				24,117	25,329	26,985

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FUNDING	2014-15*	2015-16*	2016-17*
TOTALS, EXPENDITURES, ALL FUNDS	\$200,602	\$206,322	\$200,514

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Constitution, Article XVI, Section 7; Government Code Sections 12410 and 12411.

PROGRAM AUTHORITY

0500100-Accounting and Reporting:

Constitution, Article XVI, Section 7 and Government Code Section 12402 et seq.; Government Code Title 1, Division 7, Chapter 21; Government Code Title 2, Division 1, Chapter 12.491; Government Code Title 2, Division 1, Chapter 12.5; Government Code Title 2 Division 3, Part 2, Chapter 5 and Part 10b, Chapter 4; Government Code Title 2, Division 4, Part 7; Government Code Title 3, Division 3, Chapters 8 and 9; Government Code Title 5, Division 2, Part 1, Chapter 4, Article 9; Government Code Title 8 Chapter 6, Article 10; Health and Safety Code Division 24, Part 1, Chapter 1, Article 6; Penal Code Section 1463.02; Public Contracts Code Division 2, Part 3, Chapter 2; Public Utilities Code Division 10, Part 11, Chapter 4, Article 3 and 6.5; Revenue and Taxation Code, Division 2, Parts 2, 7, 8, 9.5 and 10.5; Streets and Highways Code Division 3, Chapter 3; Welfare and Institutions Code Division 9, Part 5, Chapter 6.

0500200-Audits:

Constitution, Article XVI, Section 7 and Government Code Section 12402 et seq.

0500300-Personnel/Payroll Services:

Constitution, Article XVI, Section 7 and Government Code Section 12402 et seq., and Government Code Section 19822.3.

0500400-Unclaimed Property:

Code of Civil Procedure Part 3, Title 10.

0500500-Disbursements:

Constitution, Article XVI, Section 7 and Government Code 17004, Mailing of Warrants.

9900100-Administration:

Government Code Section 12402 et seq. Membership by State Controller on boards and commissions, principally: State Board of Equalization-Constitution, Articles VII, XIX, and XIII; Franchise Tax Board-Government Code Section 15700; Board of Public Employees' Retirement System-Government Code Section 20090; Board of State Teacher's Retirement System-Education Code Section 22200 California Victim Compensation and Government Claims Board-Government Code Section 13901; State Lands Commission-Public Resources Code Section 6101; Pooled Money Investment Board-Government Code Section 16480.1; various bond and finance committees-Education Code Section 15909, Military and Veterans Code Section 991, Water Code Section 12933, Harbors and Navigation Code Sections 3903, and Government Code Section 17220.

DETAILED BUDGET ADJUSTMENTS

	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Personnel and Payroll Services Division Systems Support	\$-	\$-	-	\$1,126	\$-	7.9
• FI\$Cal System Support	-	-	-	968	731	13.0
• Statewide Personnel and Payroll Training	-	-	-	555	521	9.5
• ACA and PEPPRA Legislation Workload	-	-	-	548	413	8.4
• Personnel and Payroll Transaction Workload	-	-	-	186	139	4.0
• Sustained Accounting Workload	-	-	-	126	95	2.0
• 21st Century Project Legal Effort	-	-	-	-	4,832	4.0
• Unclaimed Property Holder Compliance Initiative	-	-	-	-	2,684	23.1

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	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Unclaimed Property Fraudulent Claims Prevention and Detection Program	-	-	-	-	2,337	17.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$3,509	\$11,752	88.9
Other Workload Budget Adjustments						
• Unanticipated cost funding per Provision 14, Budget Act of 2015	\$2,918	\$-	-	\$-	\$-	-
• Removal of limited-term and one-time funding	-	-	-	-516	-4,962	-48.3
• Expenditure by Category Redistribution	-1,374	-	-	-2,291	-	-
• Budget Position Transparency	1,374	-	5.0	2,291	-	16.0
• Salary Adjustments	565	1,601	-	541	1,563	-
• Benefit Adjustments	327	936	-	418	1,220	-
• Retirement Rate Adjustments	200	557	-	200	557	-
• SWCAP	-	-	-	-	4	-
• Pro Rata	-	-	-	-	-344	-
• Miscellaneous Baseline Adjustments	-	-	-	-307	359	-
Totals, Other Workload Budget Adjustments	\$4,010	\$3,094	5.0	\$336	-\$1,603	-32.3
Totals, Workload Budget Adjustments	\$4,010	\$3,094	5.0	\$3,845	\$10,149	56.6
Policy Adjustments						
• Transportation Package - Local Allocations	\$-	\$-	-	\$-	\$112	1.0
Totals, Policy Adjustments	\$-	\$-	-	\$-	\$112	1.0
Totals, Budget Adjustments	\$4,010	\$3,094	5.0	\$3,845	\$10,261	57.6

PROGRAM DESCRIPTIONS**0500100 - ACCOUNTING AND REPORTING**

The Division of Accounting and Reporting maintains uniform and systematic control accounts of all receipts, payments, state fund balances, and bonded indebtedness; reports the financial condition of the state; maintains a database of information and reports on local financial transactions; apportions shared revenues to local governments; administers local mandated cost programs; approves county cost allocation plans; monitors the cash flow of the General Fund; prescribes uniform accounting procedures for presentation of financial data for local governments; administers and collects estate and inheritance taxes; collects delinquent insurance and motor vehicle fuel taxes and petroleum and gas assessments; services and collects loans formerly serviced by the Technology, Trade and Commerce Agency (abolished January 1, 2004); refunds gasoline taxes paid on fuel consumed for off-highway purposes; instructs and advises county tax collectors; administers the newly reinstated Property Tax Postponement Program for senior and disabled citizens; administers the statewide discharge from accountability program in conjunction with the California Victim Compensation and Government Claims Board; collaborates with the Department of Finance, the Treasurer, and the Department of General Services to develop and implement the Financial Information System for California (FI\$Cal) system to ensure best business practices; and participates in offsetting monies owed to the state.

0500200 - AUDITS

The Audits Division determines the legality and accuracy of all claims against the state through the performance of prepayment audits; assures the accuracy of local government claims and financial statements submitted to the state and federal governments by establishing and updating audit guidelines, reviewing audits performed by independent auditors, performs field audits for a variety of state and federal programs, reviews the single audits reports of local governments and local education agencies that receive "pass-through federal funds" from state agencies; and audits major businesses for compliance with the Unclaimed Property Law.

0500300 - PERSONNEL/PAYROLL SERVICES

The Personnel/Payroll Services Division administers the state's payroll, employment history, the automated travel expense reimbursement system, and leave accounting processes in a manner that provides accurate, timely and efficient processing for the users of these systems. The Division pays state employees within the rules of the Uniform State Payroll process; maintains the state's official employment history and leave accounting processes in conformance with the appropriate laws, rules and memorandums of understanding and policies of the participating salary setting authorities; maintains the state's position roster and provides a wide variety of management and user information. The Division works with other entities, e.g., Department of Human Resources, Judicial Council, Department of Finance, and California State University Chancellor's

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Office, to maximize the efficiency of the state's personnel and payroll functions, while continuing to maintain the highest level and quality of customer service.

The 21st Century Project was initiated to replace existing statewide human resource management systems with a fully integrated solution (MyCalPAYS). The project is currently suspended until a comprehensive project assessment is completed.

0500400 - UNCLAIMED PROPERTY

The Unclaimed Property Division administers the Unclaimed Property Law by providing one central source for owners to claim their property; notifying owners of their unclaimed property before it is transferred to the state; receiving unclaimed property from banks, savings and loans, and other business firms; and providing outreach and education for California businesses holding unclaimed property.

0500500 - DISBURSEMENTS

The Disbursements Bureau provides services to all state Agencies, Departments and Boards; the primary responsibility being to produce and mail or deliver all payments of the state's obligations after auditing and clearance through control accounts, including personal income tax refunds, payroll, and retirement payments. Disbursements also provides post issuance services, including, but not limited to disposition of undeliverable warrants; lost warrant duplication; and the maintenance and production of paid warrant images.

9900100 - ADMINISTRATION

The Executive Office and the Administration Division provide executive direction and support services to programs in the State Controller's Office. The primary responsibilities include the establishment and maintenance of communications between the department and the public, budgeting, contracts, human resources, accounting, and business services. The Information Systems Division develops, maintains, and operates all of the department's mainframe, client-server and web-based systems; and oversees the planning, procurement, use, and maintenance of information technology hardware and software.

DETAILED EXPENDITURES BY PROGRAM

		2014-15*	2015-16*	2016-17*
	PROGRAM REQUIREMENTS			
0500	STATE CONTROLLER'S OFFICE			
	State Operations:			
0001	General Fund	\$60,199	\$53,681	\$48,873
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	4,774	4,861	4,832
0062	Highway Users Tax Account, Transportation Tax Fund	1,666	1,688	1,680
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	20
0330	Local Revenue Fund	789	802	796
0494	Other - Unallocated Special Funds	1,759	6,670	4,068
0797	Unallocated Bond Funds - Select	688	1,104	1,100
0877	DMV Local Agency Collection Fund	2	2	2
0890	Federal Trust Fund	1,025	1,256	1,263
0903	State Penalty Fund	1,531	1,556	1,547
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0970	Unclaimed Property Fund	39,552	40,721	41,202
0988	Other - Unallocated Non-Governmental Cost Funds	360	474	474
0995	Reimbursements	61,946	63,658	63,442
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	254	2,283	2,288
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	-	-	112
6036	2002 State School Facilities Fund	11	11	11

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		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
6044	2004 State School Facilities Fund	295	303	304
6057	2006 State School Facilities Fund	759	776	777
9740	Central Service Cost Recovery Fund	<u>24,117</u>	<u>25,329</u>	<u>26,985</u>
	Totals, State Operations	\$200,205	\$205,653	\$200,237
	SUBPROGRAM REQUIREMENTS			
0500100	Accounting and Reporting			
	State Operations:			
0001	General Fund	\$14,646	\$13,533	\$17,172
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,753	2,915	2,884
0062	Highway Users Tax Account, Transportation Tax Fund	459	477	477
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	20
0330	Local Revenue Fund	789	802	796
0494	Other - Unallocated Special Funds	100	209	208
0797	Unallocated Bond Funds - Select	688	1,104	1,100
0877	DMV Local Agency Collection Fund	2	2	2
0903	State Penalty Fund	444	482	471
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0988	Other - Unallocated Non-Governmental Cost Funds	278	388	388
0995	Reimbursements	11,593	13,917	10,584
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	254	2,283	2,288
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	-	-	112
6036	2002 State School Facilities Fund	7	7	7
6044	2004 State School Facilities Fund	195	199	200
6057	2006 State School Facilities Fund	490	501	501
9740	Central Service Cost Recovery Fund	<u>6,216</u>	<u>6,396</u>	<u>7,234</u>
	Totals, State Operations	\$39,392	\$43,693	\$44,905
	SUBPROGRAM REQUIREMENTS			
0500200	Audits			
	State Operations:			
0001	General Fund	\$9,843	\$11,111	\$11,679
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,021	1,946	1,948
0062	Highway Users Tax Account, Transportation Tax Fund	1,207	1,211	1,203
0890	Federal Trust Fund	1,025	1,256	1,263
0903	State Penalty Fund	1,087	1,074	1,076
0970	Unclaimed Property Fund	2,769	2,429	2,532
0988	Other - Unallocated Non-Governmental Cost Funds	82	86	86
0995	Reimbursements	19,299	16,731	20,523
6036	2002 State School Facilities Fund	4	4	4
6044	2004 State School Facilities Fund	100	104	104
6057	2006 State School Facilities Fund	269	275	276
9740	Central Service Cost Recovery Fund	<u>7,249</u>	<u>7,851</u>	<u>7,980</u>
	Totals, State Operations	\$44,955	\$44,078	\$48,674

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		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
	SUBPROGRAM REQUIREMENTS			
0500300	Personnel/Payroll Services			
	State Operations:			
0001	General Fund	\$29,932	\$25,140	\$18,946
0494	Other - Unallocated Special Funds	1,659	6,461	3,860
0995	Reimbursements	10,020	10,893	9,969
9740	Central Service Cost Recovery Fund	<u>8,529</u>	<u>8,923</u>	<u>9,577</u>
	Totals, State Operations	\$50,140	\$51,417	\$42,352
	SUBPROGRAM REQUIREMENTS			
0500400	Unclaimed Property			
	State Operations:			
0001	General Fund	\$1,691	\$-	\$-
0970	Unclaimed Property Fund	36,783	38,292	38,670
0995	Reimbursements	<u>22</u>	<u>20</u>	<u>20</u>
	Totals, State Operations	\$38,496	\$38,312	\$38,690
	SUBPROGRAM REQUIREMENTS			
0500500	Disbursements			
	State Operations:			
0001	General Fund	\$4,087	\$3,897	\$1,076
0995	Reimbursements	21,012	22,097	22,346
9740	Central Service Cost Recovery Fund	<u>2,123</u>	<u>2,159</u>	<u>2,194</u>
	Totals, State Operations	\$27,222	\$28,153	\$25,616
	PROGRAM REQUIREMENTS			
0505	LOAN REPAYMENTS			
	State Operations:			
0001	General Fund	<u>\$2</u>	<u>\$-</u>	<u>\$-</u>
	Totals, State Operations	\$2	\$-	\$-
	Local Assistance:			
0001	General Fund	<u>-\$49</u>	<u>-\$52</u>	<u>\$-</u>
	Totals, Local Assistance	-\$49	-\$52	\$-
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	\$3	\$1	-\$1
0995	Reimbursements	<u>441</u>	<u>720</u>	<u>278</u>
	Totals, State Operations	\$444	\$721	\$277
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$49,327	\$52,189	\$52,309
0995	Reimbursements	440	1,080	638
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	<u>50</u>	<u>-</u>	<u>-</u>
	Totals, State Operations	\$49,817	\$53,269	\$52,947
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	<u>-\$49,324</u>	<u>-\$52,188</u>	<u>-\$52,310</u>

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		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
0995	Reimbursements	1	-360	-360
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	-50	-	-
	Totals, State Operations	- \$49,373	- \$52,548	- \$52,670
	TOTALS, EXPENDITURES			
	State Operations	200,651	206,374	200,514
	Local Assistance	-49	-52	-
	Totals, Expenditures	\$200,602	\$206,322	\$200,514

EXPENDITURES BY CATEGORY

1 State Operations	<u>Positions</u>			<u>Expenditures</u>		
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
PERSONAL SERVICES						
Baseline Positions	1,395.6	1,393.8	1,382.8	\$90,329	\$87,138	\$86,221
Budget Position Transparency	-	5.0	16.0	-	1,374	2,291
Total Adjustments	28.6	-	41.6	-386	2,977	7,980
Net Totals, Salaries and Wages	1,424.2	1,398.8	1,440.4	\$89,943	\$91,489	\$96,492
Staff Benefits	-	-	-	42,125	44,107	43,877
Totals, Personal Services	1,424.2	1,398.8	1,440.4	\$132,068	\$135,596	\$140,369
OPERATING EXPENSES AND EQUIPMENT				\$68,583	\$70,778	\$60,145
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$200,651	\$206,374	\$200,514

2 Local Assistance	<u>Expenditures</u>		
	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
Loans, Transfers and Other Disbursements	-52	-52	-
Other Special Items of Expense	3	-	-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	- \$49	- \$52	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$51,504	\$49,674	\$48,872
Adjustment per Government Code Section 12439	-20	-	-
Admin/Distributed Admin realignment per Control Section 1.50, Budget Act of 2015	-	1	-
Allocation for employee compensation	389	565	-
Allocation for staff benefits	176	327	-
Allocation of unanticipated costs per Provision 17, Budget Act of 2014	3,180	-	-
Budget Baseline Adjustment	1	-	-
Budget Position Transparency	-	1,374	-
Expenditure by Category Redistribution	-	-1,374	-
OE&E technical realignment	-	442	-
Past year adjustments	26	-	-
Personal Services technical realignment	-	-445	-

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1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Section 3.60 pension contribution adjustment	602	200	-
Unanticipated Increase in 21st Century Project Legal Costs in 2014-15	5,070	-	-
Unanticipated cost funding per Provision 14, Budget Act of 2015	-	2,918	-
Past year adjustments	<u>2</u>	<u>-</u>	<u>-</u>
Totals Available	\$60,930	\$53,682	\$48,872
Unexpended balance, estimated savings	<u>-726</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$60,204	\$53,682	\$48,872
0046 Public Transportation Account, State Transportation Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	<u>\$19</u>	<u>\$19</u>	<u>\$19</u>
TOTALS, EXPENDITURES	\$19	\$19	\$19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,622	\$4,735	\$4,832
Allocation for employee compensation	51	67	-
Allocation for staff benefits	22	36	-
Section 3.60 pension contribution adjustment	<u>80</u>	<u>23</u>	<u>-</u>
Totals Available	\$4,775	\$4,861	\$4,832
Unexpended balance, estimated savings	<u>-1</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$4,774	\$4,861	\$4,832
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,317	\$1,348	\$1,375
Allocation for employee compensation	15	19	-
Allocation for staff benefits	6	10	-
Section 3.60 pension contribution adjustment	23	6	-
Apportionment payment system assessments per Control Section 25.50	<u>305</u>	<u>305</u>	<u>305</u>
TOTALS, EXPENDITURES	\$1,666	\$1,688	\$1,680
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	<u>\$17</u>	<u>\$17</u>	<u>\$20</u>
TOTALS, EXPENDITURES	\$17	\$17	\$20
0330 Local Revenue Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$668	\$684	\$696
Allocation for employee compensation	7	9	-
Allocation for staff benefits	3	6	-
Section 3.60 pension contribution adjustment	11	3	-
Apportionment payment system assessments per Control Section 25.50	<u>100</u>	<u>100</u>	<u>100</u>
TOTALS, EXPENDITURES	\$789	\$802	\$796
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
011 Budget Act appropriation	\$99	\$204	\$208
Allocation for employee compensation	1	3	-
Allocation for staff benefits	-	1	-
Section 3.60 pension contribution adjustment	1	1	-
Human Resources Management System assessments per Control Section 25.25	<u>1,674</u>	<u>6,461</u>	<u>3,860</u>
Totals Available	\$1,775	\$6,670	\$4,068

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1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Unexpended balance, estimated savings	<u>-16</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$1,759	\$6,670	\$4,068
0797 Unallocated Bond Funds - Select			
APPROPRIATIONS			
011 Budget Act appropriation	\$667	\$1,078	\$1,100
Allocation for employee compensation	7	13	-
Allocation for staff benefits	3	8	-
Section 3.60 pension contribution adjustment	<u>11</u>	<u>5</u>	<u>-</u>
TOTALS, EXPENDITURES	\$688	\$1,104	\$1,100
0877 DMV Local Agency Collection Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	<u>\$2</u>	<u>\$2</u>	<u>\$2</u>
TOTALS, EXPENDITURES	\$2	\$2	\$2
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,149	\$1,224	\$1,263
Allocation for employee compensation	13	17	-
Allocation for staff benefits	5	9	-
Section 3.60 pension contribution adjustment	<u>20</u>	<u>6</u>	<u>-</u>
Totals Available	\$1,187	\$1,256	\$1,263
Unexpended balance, estimated savings	<u>-162</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$1,025	\$1,256	\$1,263
0903 State Penalty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,483	\$1,516	\$1,547
Allocation for employee compensation	18	21	-
Allocation for staff benefits	6	12	-
Section 3.60 pension contribution adjustment	<u>25</u>	<u>7</u>	<u>-</u>
Totals Available	\$1,532	\$1,556	\$1,547
Unexpended balance, estimated savings	<u>-1</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$1,531	\$1,556	\$1,547
0932 Trial Court Trust Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	<u>\$174</u>	<u>\$174</u>	<u>\$174</u>
TOTALS, EXPENDITURES	\$174	\$174	\$174
0969 Public Safety Account, Local Public Safety Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	<u>\$268</u>	<u>\$268</u>	<u>\$268</u>
TOTALS, EXPENDITURES	\$268	\$268	\$268
0970 Unclaimed Property Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$38,406	\$39,759	\$41,202
Allocation for employee compensation	387	494	-
Allocation for staff benefits	168	294	-
OE&E technical realignment	-	-443	-
Personal Services technical realignment	-	443	-
Section 3.60 pension contribution adjustment	<u>592</u>	<u>174</u>	<u>-</u>
Totals Available	\$39,553	\$40,721	\$41,202

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0840 State Controller - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Unexpended balance, estimated savings	<u>-1</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$39,552	\$40,721	\$41,202
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
001 Budget Act appropriation	\$256	\$263	\$270
Allocation for employee compensation	2	3	-
Allocation for staff benefits	1	2	-
Section 3.60 pension contribution adjustment	4	1	-
011 Budget Act appropriation	95	200	204
Allocation for employee compensation	1	3	-
Allocation for staff benefits	-	1	-
Section 3.60 pension contribution adjustment	<u>1</u>	<u>1</u>	<u>-</u>
TOTALS, EXPENDITURES	\$360	\$474	\$474
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	<u>\$62,387</u>	<u>\$64,378</u>	<u>\$63,720</u>
TOTALS, EXPENDITURES	\$62,387	\$64,378	\$63,720
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,224	\$2,288
Allocation for employee compensation	-	31	-
Allocation for staff benefits	-	17	-
Section 3.60 pension contribution adjustment	-	11	-
Property Tax Postponement Program Reinstatement	<u>254</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$254	\$2,283	\$2,288
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>-</u>	<u>-</u>	<u>\$112</u>
TOTALS, EXPENDITURES	\$-	\$-	\$112
6036 2002 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$11</u>	<u>\$11</u>	<u>\$11</u>
TOTALS, EXPENDITURES	\$11	\$11	\$11
6044 2004 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$288	\$296	\$304
Allocation for employee compensation	3	4	-
Allocation for staff benefits	1	2	-
Section 3.60 pension contribution adjustment	<u>4</u>	<u>1</u>	<u>-</u>
Totals Available	\$296	\$303	\$304
Unexpended balance, estimated savings	<u>-1</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$295	\$303	\$304
6057 2006 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$734	\$757	\$777
Allocation for employee compensation	8	10	-
Allocation for staff benefits	4	6	-
Section 3.60 pension contribution adjustment	<u>13</u>	<u>3</u>	<u>-</u>

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0840 State Controller - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
TOTALS, EXPENDITURES	\$759	\$776	\$777
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$23,415	\$24,740	\$26,985
Allocation for employee compensation	236	305	-
Allocation for staff benefits	103	179	-
Section 3.60 pension contribution adjustment	363	105	-
TOTALS, EXPENDITURES	\$24,117	\$25,329	\$26,985
Total Expenditures, All Funds, (State Operations)	\$200,651	\$206,374	\$200,514
2 LOCAL ASSISTANCE	2014-15*	2015-16*	2016-17*
0001 General Fund			
Unexpended balance, estimated savings	3	-	-
TOTALS, EXPENDITURES	\$3	\$-	\$-
Loan repayment per Government Code section 15373	-52	-52	-
NET TOTALS, EXPENDITURES	-\$49	-\$52	\$-
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$500	\$500	\$500
Allocation to California Firefighters' Memorial Fund	-500	-500	-500
TOTALS, EXPENDITURES	\$-	\$-	\$-
Total Expenditures, All Funds, (Local Assistance)	-\$49	-\$52	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$200,602	\$206,322	\$200,514

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0442 California Olympic Training Account ^s			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	-\$3	-	-
Adjusted Beginning Balance	-\$3	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4142500 License Plate Fees - Personalized Plates	68	\$74	\$74
Transfers and Other Adjustments			
Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-65	-74	-74
Total Revenues, Transfers, and Other Adjustments	\$3	-	-
FUND BALANCE	-	-	-
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund ^s			
BEGINNING BALANCE	-	\$16,614	\$21,532
Adjusted Beginning Balance	-	\$16,614	\$21,532
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	\$7	-	-
Transfers and Other Adjustments			
Revenue transfer from the Special Deposit Fund (0942) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per Government Code Section 16180.	5,575	-	-
Total Revenues, Transfers, and Other Adjustments	\$5,582	-	-

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0840 State Controller - Continued

	2014-15*	2015-16*	2016-17*
Total Resources	\$5,582	\$16,614	\$21,532
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	254	2,282	2,287
8880 Financial Information System for California (State Operations)	-	-	3
9100 Tax Relief (Local Assistance)	-11,286	-7,200	-7,200
Total Expenditures and Expenditure Adjustments	-\$11,032	-\$4,918	-\$4,910
FUND BALANCE	\$16,614	\$21,532	\$26,441
Reserve for economic uncertainties	16,614	21,532	26,441

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
Baseline Positions	1,395.6	1,393.8	1,382.8	\$90,329	\$87,138	\$86,221
Budget Position Transparency	-	5.0	16.0	-	1,374	2,291
Salary and Other Adjustments	28.6	-	-48.3	-386	2,977	1,851
Workload and Administrative Adjustments						
21st Century Project Legal Effort						
Assoc Govtl Program Analyst	-	-	0.5	-	-	35
C.E.A.	-	-	0.5	-	-	63
Dp Mgr IV	-	-	0.5	-	-	54
Staff Info Sys Analyst (Spec)	-	-	0.5	-	-	37
Staff Svcs Mgr I	-	-	1.0	-	-	76
Staff Svcs Mgr III	-	-	0.5	-	-	48
Sys Software Spec II (Tech)	-	-	0.5	-	-	45
ACA and PEPRA Legislation Workload						
Assoc Govtl Program Analyst	-	-	6.4	-	-	401
Sr Info Sys Analyst (Spec)	-	-	1.0	-	-	92
Sr Programmer Analyst (Spec)	-	-	1.0	-	-	81
FI\$Cal System Support						
Assoc Mgmt Auditor	-	-	2.0	-	-	134
Sr Info Sys Analyst (Spec)	-	-	2.0	-	-	162
Sr Mgmt Auditor	-	-	2.0	-	-	147
Sr Programmer Analyst (Spec)	-	-	1.0	-	-	81
Staff Info Sys Analyst (Spec)	-	-	3.0	-	-	221
Staff Programmer Analyst (Spec)	-	-	2.0	-	-	147
Supvng Mgmt Auditor	-	-	1.0	-	-	93
Personnel and Payroll Services Division						
Systems Support						
Dp Mgr II	-	-	1.0	-	-	85
Sr Programmer Analyst (Spec)	-	-	3.9	-	-	315
Staff Info Sys Analyst (Spec)	-	-	2.0	-	-	147
Sys Software Spec II (Tech)	-	-	1.0	-	-	81
Personnel and Payroll Transaction Workload						
Payroll Spec	-	-	4.0	-	-	170
Statewide Personnel and Payroll Training						
Assoc Govtl Program Analyst	-	-	7.5	-	-	466
Staff Svcs Mgr I	-	-	1.0	-	-	71

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0840 State Controller - Continued

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
Sys Software Spec I (Tech)	-	-	1.0	-	-	74
Sustained Accounting Workload						
Accounting Administrator I (Spec)	-	-	2.0	-	-	137
Unclaimed Property Fraudulent Claims Prevention and Detection Program						
Assoc Govtl Program Analyst	-	-	11.0	-	-	683
Assoc Info Sys Analyst (Spec)	-	-	1.0	-	-	67
Sr Info Sys Analyst (Spec)	-	-	1.0	-	-	81
Sr Programmer Analyst (Spec)	-	-	1.0	-	-	81
Staff Svcs Mgr I	-	-	1.0	-	-	71
Staff Svcs Mgr II (Supvry)	-	-	1.0	-	-	78
Sys Software Spec II (Tech)	-	-	1.0	-	-	81
Unclaimed Property Holder Compliance Initiative						
Assoc Govtl Program Analyst	-	-	5.1	-	-	318
Assoc Mgmt Auditor	-	-	5.0	-	-	335
Program Techn II	-	-	1.0	-	-	37
Sr Mgmt Auditor	-	-	2.0	-	-	161
Staff Mgmt Auditor (Spec)	-	-	4.0	-	-	281
Staff Svcs Mgmt Auditor	-	-	5.0	-	-	256
Staff Svcs Mgr I	-	-	1.0	-	-	71
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	88.9	\$-	\$-	\$6,064
Proposed New Positions						
Transportation Package - Local Allocations						
Assoc Accounting Analyst	-	-	1.0	-	-	65
TOTALS, PROPOSED NEW POSTIONS	-	-	1.0	\$-	\$-	\$65
Totals, Adjustments	28.6	5.0	57.6	-\$386	\$4,351	\$10,271
TOTALS, SALARIES AND WAGES	1,424.2	1,398.8	1,440.4	\$89,943	\$91,489	\$96,492

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